

DOCUMENT RESUME

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[Review of the Audit Report of the Girl Scouts of the United States of America for the Year Ended September 30, 1976].
B-55712. July 20, 1977. 1 pp.

Report to Rep. Peter W. Rodino, Jr., Chairman, House Committee on the Judiciary; by Robert F. Keller, Deputy Comptroller General.

Issue Area: Accounting and Financial Reporting (2800).

Contact: Office of the Comptroller General.

Budget Function: Miscellaneous: Financial Management and Information Systems (1002).

Organization Concerned: Girl Scouts of the U.S.A.

Congressional Relevance: House Committee on the Judiciary.

Authority: (P.L. 88-504; 36 U.S.C. 1101). 64 Stat. 22.

A review of the audit report of the Girl Scouts of the United States of America for the year ended September 30, 1976, indicated that, except the late receipt of the report, the audit and financial reporting requirements of Public Law 88-504 had been met for fiscal year 1976. Findings/Conclusions: The audit report of this Federal corporation, which was prepared by a firm of certified public accountants, included a statement of the scope of the audit and the auditor's opinion that the financial statements presented fairly the financial position of the Girl Scouts at September 30, 1976, and the results of operations and changes in fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with the preceding year. The audit report of the Girl Scouts for fiscal year 1975 has not yet been received for review. (SC)

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COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

B-55712

JUL 20 1977

The Honorable Peter W. Rodino, Jr.
Chairman, Committee on the Judiciary
House of Representatives

Dear Mr. Chairman:

As requested in your letter of July 5, 1977, we have reviewed the audit report of the Girl Scouts of the United States of America for the year ended September 30, 1976. Our review was directed to determining whether the report complies with the financial reporting requirements for federally chartered corporations set forth in Public Law 88-504, approved August 30, 1964 (36 U.S.C. 1101). The Girl Scouts of the United States of America was chartered by the act of March 16, 1950 (64 Stat. 22).

The audit report was prepared by a firm of certified public accountants. It included a statement of the scope of audit and the auditor's opinion that the financial statements present fairly the financial position of the Girl Scouts of the United States of America at September 30, 1976, and the results of operations and changes in fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with the preceding year.

This report was due March 31, 1977, but was not received until July 1977. In our opinion, except for the late receipt of the report, the audit and financial reporting requirements of Public Law 88-504 have been met for fiscal year 1976. However, according to our files, we have not received for review the audit report of the Girl Scouts of the United States of America for fiscal year 1975.

We are returning the audit report sent with your letter of July 5, 1977.

Sincerely yours,

R.F.KELLER

Deputy Comptroller General
of the United States

Enclosure